

PS8000.01D UNICOR CORPORATE POLICY & PROCEDURES (PS - CN20)



# Change Notice

DIRECTIVE BEING CHANGED: 8000.01  
CHANGE NOTICE NUMBER: CN-20  
DATE: April 3, 1984

1. PURPOSE: To revise the Section on Corporate Planning in the UNICOR Policies and Procedures Manual.

2. CHANGES: Section 8030 has been completely revised and updated to include in the planning process Corporate mission and strategy statements, and formal reviews of projected operations; to remove the requirement for quarterly updates; and to assign responsibilities consistent with the current organization.

3. ACTION: Remove pages 8030-1/8030-2, dated May 13, 1981

Insert pages 8030-1/8030-3

4. FILE THIS CHANGE NOTICE IN THE FRONT OF THE CORPORATE POLICIES AND PROCEDURES MANUAL.

NORMAN A. CARLSON  
Director



# Change Notice

DIRECTIVE BEING CHANGED: 8000.01

CHANGE NOTICE NUMBER: CN-19

DATE: March 13, 1984

1. PURPOSE: To provide a quick reference to Change Notice activity for Program Statement 8000.1, UNICOR Corporate Policies & Procedures.
2. SUMMARY OF CHANGES: See attachment.
3. ACTION: Remove page 8910-1 dated March 8, 1982.  
Insert attached pages 8910-1 and 8910-2.
4. The Change Notice is to be filed in front of the UNICOR Corporate Policies and Procedural Manual.

NORMAN A. CARLSON  
Director



# Change Notice

DIRECTIVE BEING CHANGED: 8000.01  
CHANGE NOTICE NUMBER: CN-18  
DATE: March 6, 1984

1. PURPOSE. To revise the Section on Staff Development in the UNICOR Corporate Policies and Procedures Manual.
2. CHANGES. Section 8050 has been completely revised and updated to incorporate the role of the Assistant Director, Staff Training Academy - UNICOR, a new position, and to provide better guidance in the development of UNICOR staff training plans.
3. ACTION Remove pages 8050-1/8050-3, dated August 13, 1981  
Insert pages 8050-1/8050-2
4. FILE THIS CHANGE NOTICE IN THE FRONT OF THE CORPORATE POLICIES ADD PROCEDURES MANUAL.

NORMAN A. CARLSON  
Director



# Change Notice

DIRECTIVE BEING CHANGED: 8000.01  
CHANGE NOTICE NUMBER: CN-17  
DATE: February 17, 1984

1. PURPOSE: To rescind obsolete Sections of the UNICOR Policies and Procedures Manual.

2. CHANGES: The following Sections of P.S. 8000.1 are cancelled effective upon receipt of this Change Notice.

Section 8040, "Corporate Steering Committee"  
Section 8141, "Production Training Units"

3. ACTION Remove

Section 8040  
Section 8141

4. file this Change Notice in front of Unicor, Policies and Procedures Manual, Program Statement 8000.1.

NORMAN A. CARLSON  
Director



# Change Notice

**DIRECTIVE BEING CHANGED:** 8000.01  
**CHANGE NOTICE NUMBER:** CN-16  
**DATE:** September 8, 1983

1. PURPOSE. To transmit changes to the UNICOR Corporate Policies and Procedures Manual, Section 8500, Accounting.
2. INFORMATION. In January 1974, the accounting policies of UNICOR were revised and served as Volume II of the Federal Prison Industries Manual. By 1980, it was realized that this manual was not adequate. A decision was made to expand and upgrade the manual to clarify and standardize accounting policy. The Cost Accounting Section, 8506, was revised first and, because of its size, issued as a separate manual on March 23, 1982, and implemented on May 1, 1982. The remainder of the accounting policies have now been revised and are being issued under this Change Notice as a separate manual, UNICOR Accounting Manual.
3. SUMMARY OF CHANGES. See attached.
4. TABLE OF CONTENTS.

Remove: Section 8500, dated May 13, 1981.  
Insert: Section 8500, attached.

Make three copies of this Change Notice and file one copy in the front of the following Manuals:

- 1) Corporate Policies and Procedures Manual (P.S. 8000.1).
- 2) UNICOR Accounting Manual (P.S. 8000.1, Chapter 8500).
- 3) UNICOR Cost Accounting Manual (P.S. 8000.1, Chapter 8500, Section 8506).

5. ACTION. The contents of this Change Notice are effective October 1, 1983.

NORMAN A. CARLSON  
Director



# Change Notice

**DIRECTIVE BEING CHANGED:** 8000.01  
**CHANGE NOTICE NUMBER:** CN-15  
**DATE:** August 24, 1983

1. PURPOSE. To transmit changes to the UNICOR Policies and Procedures Manual.
2. SUMMARY OF CHANGES. See attachment.
3. TABLE OF CHANGES. Chapter 8500, Section 8506, UNICOR Cost Accounting, is presently a separate manual and will continue in that form.

Remove: Contents of the Cost Accounting Manual, section 8506, dated January 1, 1982, with the exception of the tabs.

Insert: Section 8506, UNICOR Cost Accounting Manual, and use old tabs.

4. Make three copies of this Change Notice and file one copy in front of the following manuals:

- 1) Corporate Policies and Procedures Manual (P.S. 8000.1).
- 2) Accounting Manual (P.S. 8000.1, Chapter 8500).
- 3) Cost Accounting Manual (P.S. 8000.1, Chapter 8500, Section 8506).

NORMAN A. CARLSON  
Director

SUMMARY OF CHANGES

The following is a summary of the primary changes made to the UNICOR Cost Accounting Manual.

- A. All references to Chart of Account titles and numbers and Journal Entry numbers that changed as a result of the revision to the UNICOR Accounting Manual have been corrected.
- B. Part 4, Accumulation of Material Costs: Changed to reflect changes in the accounting for abnormal production charges from Account 58, Abnormal Costs to Account 56, Cost of Sales.
- C. Part 4, Accumulation of Material Costs: Instructions on accounting for external production work have been added.
- D. Part 4, accumulation of Material Costs: Charges for the cost of prototype production have been changed from Account 25.5, Machinery and Equipment Prototypes to Account 40.2, Deferred and Prepaid Expense, Prototype Products.
- E. Part 6, Accumulation and Control of Overhead Costs: Defines differences between operational and non-operational overhead and revises the instructions for the application of overhead rates.
- F. Part 7, Manufacturing Cost Systems, General: Includes instructions on the use of Account 56.4, Inventory Valuation Write-Offs which is used to insure finished goods inventories are valued at no more than 95 percent of the expected selling price.
- G. Part II, Cost Reporting: Includes instructions and samples of revised FPI Form 4, Summary of Expense and FPI Form 10, Monthly Completed Job Summary.





# Program Statement

**OPI:** FPI/UNICOR  
**NUMBER:** 8000.01  
**DATE:** May 13, 1981  
**SUBJECT:** UNICOR, CORPORATE POLICIES  
AND PROCEDURES

1. PURPOSE. To establish a UNICOR, Corporate Policies and Procedures Manual System.

2. POLICY. Federal Prison Industries, Inc. shall operate in an efficient and effective manner consistent with its enabling legislation and applicable regulations and policies. This Program Statement establishes a Corporate Policies and Procedures Manual System to assist in the implementation of this policy.

3. BACKGROUND. Until 1974, the policies and procedures of the Corporation were contained in a single volume known as "Federal Prison Industries Manual."

In January 1974, the policies and procedures dealing with accounting, purchasing, inmate regulations, vocational training, and reports, forms and records were issued and collected under a separate binder, "FPI Policies and Procedures Manual - Volume II" (commonly called the Accounting Manual).

Other policies and procedures were not changed at that time and, subsequent to 1974, a number of additional FPI policies and procedures have been issued, although not as a part of any manual.

4. CODIFICATION OR CLASSIFICATION. To accommodate its needs with regard to policy classification, UNICOR, within the FPS issuance system, issues its policies in the 8000. series.

All current FPI (UNICOR) policy issuances have been or are hereby assigned to this 8000. series. All other, previously issued statements are obsolete. This series has been structured in such a way as to provide the greatest flexibility in accommodating current and future topics for Corporate Policies and Procedures (see Attachment #1). All Corporate Policies and Procedures will be contained in the "UNICOR Corporate Policies and Procedures" manual (binder) except for those pertaining to certain topics in the series, each of which has been designated as a "(manual)".

Section 8150	IEIS (Manual)
Section 8340	Quality Assurance (Manual)
Chapter 8500	Accounting (Manual) - - formerly "Volume II"

The content in each of these cases is of such a size and/or the subject is of such a nature as to warrant a separate binder to facilitate usage and reference. (Binders are being supplied by the Central office.)

5. DIRECTIVES AFFECTED. The following Program Statements are here by incorporated as sections of the new "UNICOR Corporate Policies and Procedures" manual (8000.1), while concurrently being canceled as separate Program Statements in conformance with the Federal Prison Issuance System.

(1) 8065.1, dated May 20, 1980, Corporate Steering Committee, now Chapter 8000, Section 8040.

(2) 8515.2, dated June 9, 1980, Audit Program, UNICOR, now Chapter 8000, Section 8070.

(3) 8130.1, dated June 19, 1978, Industrial Relations Program, now Chapter 8100, Section 8120.

(4) 8142.1, dated June 14, 1976, Production Training Units, now Chapter 8100, Section 8141.

(5) 8260.1, dated June 17, 1980, Pricing Procedures, UNICOR, now Chapter 8200, Section 8270.

(6) 8340.2, dated July 9, 1980, Quality Assurance Program, UNICOR, now Chapter 8300, Section 8340.

(7) 8320.1, dated August 8, 1977, FPI Product Design, now Chapter 8300, Section 8370.

(8) 8010.1, dated October 17, 1977, Federal Prison Industries, Inc., Organization, now Chapter 8000, Section 8020.

(9) 8045.1, dated July 27, 1976, FPI Staff Development, now Chapter 8000, Section 8050.

(10) 1060.2, dated May 10, 1978, FPI Corporate Planning, now Chapter 8000, Section 8030.

(11) 8135.1, dated September 9, 1975, IEIS, now Chapter 8100, Section 8150.

Program Statements not listed above nor in the current "Directives Index to Current FPS Program Statement" are hereby rescinded and should be discarded.

6. Changes. Future changes to any policies or procedures in the 8000. series (UNICOR) will be accomplished through the Federal Prison System Change Notice (CN) system and coordinated through Plans & Policy Division.

NORMAN A. CARLSON  
Commissioner, Federal Prison Industries, Inc.

